## ARIZONA DEPARTMENT OF EDUCATION

**Tom Horne**Superintendent of Public Instruction



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## SCHOOL FINANCE MEMORANDUM 03-041

TO: Superintendents, Business Managers, Administrators, and Head Teachers

FROM: Nettie Dee Klingler, Director of School Finance

**DATE:** April 7, 2003

SUBJECT: Ungraded Elementary Students with Group B Disabilities

Recent investigation revealed that the Student Accountability Information System (SAIS) was calculating ungraded elementary students, who are at least five, but under six years of age by September 1with group B disabilities (A.R.S. 15-901 11.) as less than one FTE. However, according to A.R.S. 15-901 2. (b)(i), these students should be counted as full-time students. A correction has been placed in SAIS so that students falling under this definition are given one FTE if they meet the 700 hours of program instruction.